

# **EXHIBIT 2**

**UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

**ARTUR A. NISTRA, on behalf of The  
Bradford Hammacher Group, Inc.  
Employee Stock Ownership Plan, and on  
behalf of a class of all other persons  
similarly situated,**

**Plaintiff,**

**v.**

**RELIANCE TRUST COMPANY,**

**Defendant.**

Case No. 1:16-cv-04773

Hon. Gary Feinerman

Magistrate Judge Sidney I. Schenkier

**PLAN OF ALLOCATION AND DISTRIBUTION OF  
SETTLEMENT PROCEEDS TO SETTLEMENT CLASS MEMBERS**

**1. The Settlement Fund.**<sup>1</sup> The Class Settlement Amount (\$12,000,000.00), together with the Selling Shareholders/Directors Amount (\$1,363,636.00), and the interest and earnings thereon shall be the “Gross Settlement Fund.” The Gross Settlement Fund, less all (i) taxes (or reserves to pay taxes), (ii) settlement administration fees, (ii) Court-approved attorneys’ fees or expenses, and (iv) Service Award to the Class Representative, if any, all of which such foregoing payment shall be paid solely from the Class Settlement Amount portion of the Gross Settlement Fund, shall constitute the “Net Settlement Fund.” The Net Settlement Fund shall be allocated to the ESOP accounts of the Settlement Class Members and distributed in accordance with this Plan of Allocation.

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<sup>1</sup> Unless otherwise defined in this Plan of Allocation capitalized terms have the meanings ascribed to them in the Settlement Agreement.

- 2. Calculation of Settlement Class Member Benefits.** Each Settlement Class Member's share of the Net Settlement Fund will be determined by the following calculation:
- a. The number of shares of The Bradford Hammacher Group, Inc. stock in which the Settlement Class Member vested through Plan Year 2018, divided by the sum total of all vested shares of The Bradford Hammacher Group, Inc. stock in which *all* Settlement Class Members vested through Plan Year 2018, shall constitute that Settlement Class Member's "Entitlement Percentage"; provided, however, that in determining the Entitlement Percentage of a Settlement Class Member the value of whose vested ESOP account was partially or fully distributed to him prior to December 31, 2018, such Settlement Class Member shall be attributed that number of vested shares allocated to his account prior to the receipt of such distribution; and, further provided that any shares which are attributed to the ESOP account of a Settlement Class Member in accordance with the preceding clause shall not be again taken into account for purposes of determining the Entitlement Percentage of any other Settlement Class Member; and
  - b. The Settlement Class Member's Recognized Claim shall be calculated by multiplying the total value of the Net Settlement Fund by his or her Entitlement Percentage.

**3. Form of Distribution.** Settlement Class Members with an undistributed account in the Plan shall receive a deposit directly into their Plan accounts. Distribution of such deposits to the Settlement Class Members' Plan accounts shall be made in accordance with the terms of

the Plan. Settlement Class Members who do not have an undistributed account in the Plan will be notified by the Settlement Administrator of their entitlement to receive a distribution based upon their Entitlement Percentage of the Net Settlement Fund, and will be given an opportunity to elect whether to receive such payment directly or by means of a rollover to an eligible retirement plan. In the event that the Settlement Administrator fails to receive a response from a Settlement Class Member within a reasonable period of time, the Settlement Administrator shall issue the distribution payable to the same payee as that designated by the Settlement Class Member with respect to his previous distribution from the Plan.